

13 This Act shall not apply to tax years barred by the statute of limi-
14 tations as of the date of passage.

1 SEC. 3. This Act being deemed of immediate importance shall be
2 in force and effect immediately upon its passage and publication in
3 the LeMars Sentinel, a newspaper published at LeMars, Iowa, and
4 in the Postville Herald, a newspaper published at Postville, Iowa.

Approved March 28, 1955.

I hereby certify that the foregoing Act, House File 447, was published in the LeMars Sentinel, LeMars, Iowa, March 30, 1955, and in the Postville Herald, Postville, Iowa, March 30, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 211

INCOME TAX PENALTIES

H. F. 541

AN ACT to amend section four hundred twenty-two point twenty-five (422.25), Code 1954, relating to tax penalties.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point twenty-five
2 (422.25), Code 1954, subsection three (3), is amended by striking
3 the semicolon at the end of line seven (7) and all of lines eight (8)
4 through twenty-one (21) and inserting in lieu thereof the following:
5 " In case of failure to file a return on the date prescribed therefor
6 (determined with regard to any extension of time for filing), unless
7 it is shown that such failure was due to reasonable cause and not due
8 to willful neglect, there shall be added to the amount required to be
9 shown as tax on such return five per cent (5%) of the amount of
10 such tax if the failure is for not more than one (1) month, with an
11 additional five per cent (5%) for each additional month or fraction
12 thereof during which such failure continues, not exceeding twenty-
13 five per cent (25%) in the aggregate. In case of willful failure to file
14 a return with intent to evade tax, in lieu of the five per cent (5%)
15 monthly penalty above provided, there shall be added to the amount
16 required to be shown as tax on such return fifty per cent (50%) of
17 the amount of such tax, and in case of willful filing of a false return
18 with intent to evade tax, there shall be added to the amount required
19 to be shown as tax on such return fifty per cent (50%) of the amount
20 of such tax.

1 SEC. 2. Section four hundred twenty-two point twenty-five
2 (422.25), Code 1954, is further amended by striking subsections six
3 (6) and seven (7).

1 SEC. 3. Section four hundred twenty-two point twenty-five
2 (422.25), Code 1954, subsection eight (8), is further amended by
3 inserting after the word "required" in line one (1) the words "to
4 supply any information, to pay any tax, or", and by inserting after
5 the comma at the end of line three (3) the words "or fails to pay such
6 tax, supply such information, or make, render, or sign such return,".

1 SEC. 4. Section four hundred twenty-two point twenty-five
2 (422.25), Code 1954, is further amended by adding a new subsection
3 as follows:

4 "The penalties provided for by subsections three (3) and eight (8)
5 shall not apply in the case of any taxpayer who, during the period
6 from the effective date of this Act through April 30, 1956, voluntarily
7 (before notification by the commission that his returns or his failure
8 to file a return are being investigated) discloses to the commission
9 that he has failed to file a return or that he has filed an erroneous
10 return and pays forthwith the tax properly due plus interest thereon
11 computed at six per cent (6%) per annum from the due date."

Approved May 6, 1955.

CHAPTER 212

BOWLING ALLEYS TAX

H. F. 381

AN ACT to amend section four hundred twenty-two point forty-three (422.43), Code 1954, and repealing the provision of the Iowa sales tax law which exempts receipts from the operation of bowling alleys from the tax upon amusements.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point forty-three
2 (422.43), Code 1954, is hereby amended by striking from lines twenty-
3 six (26) and twenty-seven (27) the following:
4 "other than bowling alleys,".

1 SEC. 2. Further amend section four hundred twenty-two point
2 forty-three (422.43), Code 1954, by inserting in line thirty-six (36)
3 after the word "tables" the following: ", bowling alleys".

Approved April 28, 1955.

CHAPTER 213

SALES TAX ON BEER AND CIGARETTES

S. F. 417

AN ACT repealing the exemptions from sales and use taxes on beer and cigarettes sold at retail.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point forty-six
2 (422.46), Code 1954, is hereby amended by striking the period (.)
3 after the word "airplanes", in line ten (10) of said section, and insert-
4 ing the words "or to the sale at retail of beer and cigarettes."

1 SEC. 2. Section four hundred twenty-three point four (423.4),
2 Code 1954, is hereby amended by inserting a comma (,) after the word
3 "airplanes" in line two (2) of subsection three (3) of said section four